Distr.
GENERAL

PBC.7/2
26 March 1991

ORIGINAL: ENGLISH

United Nations Industrial Development Organization

Programme and Budget Committee

Seventh session
Vienna, 22-26 April 1991
Item 5 of the provisional agenda

Financial situation of UNIDO

Report by the Director-General

Summary

Provides information on the current financial situation of UNIDO in relation to the regular and operational budgets, including a status report of assessed contributions paid by Member States and advances to the Working Capital Fund as of 28 February 1991. Proposes a suspension of financial regulations 4.2(b) and 4.2(c) with respect to the 1988-1989 biennium to allow UNIDO to retain the unutilized balances of the appropriations.

CONTENTS

		Paragraphs	Page
Introduction		1 - 2	1
Chapter			
I.	STATUS OF ASSESSED CONTRIBUTIONS TO THE REGULAR BUDGET	3 - 4	1
II.	CASH FLOW, 1990-1991	5	2
III.	PROPOSED REVISED REGULAR BUDGET APPROPRIATIONS FOR 1990-1991	6 - 7	2
IV.	PROJECTED OPERATIONAL BUDGET RESERVES FOR THE BIENNIUM 1990-1991	8 - 10	2
V.	REPAYMENT OF THE UNITED NATIONS LOAN	11 - 12	2
VI.	SUSPENSION OF FINANCIAL REGULATIONS WITH RESPECT TO THE 1988-1989 BIENNIUM	13 - 14	2
VII.	ACTION REQUIRED OF THE COMMITTEE	15	3

Annexes

I. Status of assessed contributions to the regular budget, as at 28 February 1991

II. Status of advances to the Working Capital Fund, as at 28 February 1991

III. Cash flow analysis for the biennium 1990-1991, as at 28 February 1991

IV. Proposed interim revised appropriation for 1990-1991 - Transfer of expenditures

Introduction

1. In the first year of the 1990-1991 biennium the financial situation under the regular budget was primarily influenced by:

(a) The delay in payments by Member States of their assessed contributions and the consequent need to utilize the Working Capital Fund and delay programme implementation;

(b) Increases over budgetary estimates in staff salaries and common staff costs;

(c) Actual costs of the electronic data-processing programme exceeding budgetary estimates; and

(d) Reductions in income over projected levels due to a reduction in bank interest, in cost-sharing reimbursement by other organizations in the Vienna International Centre and, more importantly, to (a) above.

2. Factors having a major impact under the operational budget were:

(a) An increase in technical co-operation delivery over the projected levels; and

(b) Fluctuations in the exchange rate.

I. STATUS OF ASSESSED CONTRIBUTIONS TO THE REGULAR BUDGET

3. Annex I shows the status of assessed contributions to the regular budget as at 28 February 1991. As of that date, unpaid assessed contributions for the period 1986 to 1989 amounted to $4,599,624. Unpaid assessed contributions for 1990 amounted to $2,959,654 and AS 216,361,770 (equivalent to $20,804,031 at an exchange rate of US$1 = AS 10.40) for a total equivalent of $23,763,685 or 25.17 per cent of the 1990

V.91 22923 0029e

Distr.: 3 April 1991

assessment. For 1991, unpaid assessed contributions amounted to $10,540,470 and A$ 770,545,355 (equivalent to $74,090,921 at an exchange rate of US$1 = A$ 10.40) for a total equivalent of $84,631,391 or 89.65 per cent of the 1991 assessment. Unpaid advances to the Working Capital Fund amounted to $39,480 (see annex II).

4. Unpaid assessed contributions for the period 1986 to 1990 (including the Working Capital Fund) amount to $28,402,709, or 30.1 per cent of the 1991 assessment at US$1 = A$ 10.40. If the unpaid assessed contributions for 1991 ($84,631,391) are added to the 1986-1990 unpaid assessed contributions, the total amount of $113,034,100 would represent 119.8 per cent of the 1991 assessment at US$1 = A$ 10.40.

II. CASH FLOW, 1990-1991

5. Annex III shows the cash flow situation for the 1990-1991 biennium. It should be noted that for cash flow purposes, contributions received in 1990 but related to assessments for prior years are reported as 1990 income. Projections of contribution income are based on the previous year's pattern of payment.

III. PROPOSED REVISED REGULAR BUDGET APPROPRIATIONS FOR 1990-1991

6. The regular budget performance report as at 31 December 1990, as contained in the annex to document PBC.7/15, provides the basis for the proposed interim revised appropriation for 1990-1991 representing redeployment of resources between objects of expenditure in total for UNIDO. The main redeployments are directed to those objects of expenditure under the Department of Administration to fund the cost of the electronic data-processing programme for 1990-1991, as described in document IDB.7/31.

7. The proposed revised appropriation will be reviewed prior to the General Conference to take account of actual exchange rates experienced through the remainder of 1991 and other factors which may arise.

IV. PROJECTED OPERATIONAL BUDGET RESERVES FOR THE BIENNIUM 1990-1991

8. The 1990-1991 technical assistance delivery targets have been reviewed in the light of 1990 experience and current trends. The initial estimate of $292.0 million for the biennium is now revised to $330.0 million. As at 31 December 1990, UNIDO had, for 1990, approved projects of $212.7 million and had implemented projects to the value of $159.3 million. The corresponding figures for 1989 were $178.4 million for project approvals and $133.9 million for projects implemented.

9. The increase in income resulting from the increase in technical assistance delivery has been partially offset by the adverse effects of a less favourable exchange rate for the operational budget of US$1 = A$ 11.43 (average United Nations exchange rate for January to December 1990) than the US$1 = A$ 12.90 applied in the programme and budgets for the biennium 1990-1991 (GC.3/10/Rev.1) approved by the General Conference at its third session (decision GC.3/Dec.23). Another negative factor in 1990 was staff cost increases, including a retroactive increase which resulted in a reinstatement of the net base salaries attributable to the commissary benefits for staff in the General Service and related categories.

10. It is currently estimated that there will be a surplus in the operational budget for the biennium 1990-1991 of $250,000 as against the original estimate of $1,100,000 which was calculated using an exchange rate of US$1 = A$ 12.90. This revised figure takes into account the increase in income resulting from increased delivery estimates of $171.0 million for 1991 at an exchange rate of US$1 = A$ 10.60. The following table summarizes the revised projected operational budget reserves for the biennium 1990-1991. However, in the event of any significant changes in the exchange rate or in technical assistance delivery, the figure shown would have to be revised.

Projected operational budget reserves
as at 31 December 1991

(In thousands of dollars)

Reserves - 1 January 1990		
Unencumbered fund balance	5,902.0	
Statutory operating reserve a/	5,504.0	
TOTAL		11,406.0
Estimated surplus for 1990-1991		250.0 b/
Estimated reserves at 31 December 1991		11,656.0

a/ See PBC conclusion 1989/4, para. (i), requiring 15 per cent of 1990-1991 estimated expenditures to be held as a mandatory reserve.

b/ Based on actual expenditure as at 31 December 1990 and projections of income and expenditure for the period 1 January 1991 to 31 December 1991 at the United Nations exchange rate of US$1 = A$ 10.60.

V. REPAYMENT OF THE UNITED NATIONS LOAN

11. In accordance with the modality for the repayment of the United Nations loan agreed by the Board in its decision IDB.5/Dec.22, paragraph (b)(i), an amount of $1.0 million was paid to the United Nations on 31 July 1990 and a further amount of $1.0 million will be paid on 31 July 1991.

12. Due to the high level of outstanding assessed contributions during 1990, necessitating the use of $4.7 million from the Working Capital Fund, UNIDO does not expect to be in a position to make accelerated payments against the United Nations loan during 1991 in accordance with Board decision IDB.5/Dec.22, paragraph b(ii).

VI. SUSPENSION OF FINANCIAL REGULATIONS WITH RESPECT TO THE 1988-1989 BIENNIUM

13. As illustrated in annex III, the Organization is facing severe cash shortfalls in the regular budget in 1991, for the reasons referred to in paragraph 1 above and in particular the non-payment or delayed payment of assessed contributions by Member States. The cash crisis is exacerbated by,

inter alia, the near depletion of the Working Capital Fund (see document PBC.7/9) and the requirement to make regular repayments of the United Nations loan.

14. The Committee may wish to consider the proposal that financial regulations 4.2(b) and 4.2(c) be suspended to allow UNIDO to retain the unutilized balances of appropriations with respect to the 1988-1989 biennium in order to alleviate the liquidity crisis of the Organization which is expected to continue into 1992.

VII. ACTION REQUIRED OF THE COMMITTEE

15. The Committee may wish to recommend to the Industrial Development Board that it adopt the following draft decision:

"The Industrial Development Board:

(a) Approves and, subject to review prior to the fourth session of the General Conference to take account of actual exchange rates experienced through the remainder of 1991 and other factors which may arise, recommends that the General Conference at its fourth session approve the transfer of expenditures for 1990-1991, as shown in annex IV of the present report;

(b) Recommends to the General Conference that it approve at its fourth session the suspension of financial regulations 4.2(b) and 4.2(c) with respect to the 1988-1989 biennium to allow UNIDO to retain the unutilized balances of appropriations."

Annex I

STATUS OF ASSESSED CONTRIBUTIONS TO THE REGULAR BUDGET

(As at 28 February 1991)

Member State	Scale of assessment (percentage)	Contributions Payable as at 1 January 1991				Credits and Collections in 1991				Contributions Outstanding as at 28 February 1991					TOTAL
		Prior Years		Current Year		Prior Years		Current Year		Prior Years		Current Year		(RoE 10.49)	
		Dollars	Schillings	Dollars	Schillings	Dollars	Schillings	Dollars	Schillings	Dollars	Schillings	Dollars	Schillings	$ Equiv.	$ Equiv.
AFGHANISTAN	0.01	0	0	1,175	85,921	0	0	1,175	85,921	0	0	0	0	0	0
ALBANIA	0.01	75	5,495	1,175	85,921	0	0	0	0	75	5,495	1,175	85,921	8,790	10,040
ALGERIA	0.15	36,821	1,288,819	17,630	1,288,819	36,821	1,288,819	0	0	0	0	17,630	1,288,819	123,925	141,555
ANGOLA	0.01	15,851	85,921	1,175	85,921	0	0	0	0	15,851	85,921	1,175	85,921	16,524	33,550
ARGENTINA	0.67	763,219	5,756,726	78,748	5,756,726	0	0	0	0	763,219	5,756,726	78,748	5,756,726	1,107,062	1,919,029
AUSTRIA	0.75	0	0	88,150	6,444,097	0	0	5,928	433,350	0	0	82,222	6,010,747	577,956	660,178
BAHAMAS	0.02	2,351	171,843	2,351	171,843	172	12,600	0	0	2,179	159,243	2,351	171,843	31,835	36,365
BAHRAIN	0.02	0	0	2,351	171,843	0	0	0	0	0	0	2,351	171,843	16,523	18,874
BANGLADESH	0.01	3,173	85,921	1,175	85,921	0	0	0	0	3,173	85,921	1,175	85,921	16,524	20,872
BARBADOS	0.01	159	11,651	1,175	85,921	0	0	0	0	159	11,651	1,175	85,921	9,382	10,716
BELGIUM	1.19	0	0	139,866	10,224,633	0	0	0	0	0	0	139,866	10,224,633	983,138	1,123,003
BELIZE	0.01	0	0	1,175	85,921	0	0	0	0	0	0	1,175	85,921	8,262	9,437
BENIN	0.01	14,825	85,921	1,175	85,921	0	0	0	0	14,825	85,921	1,175	85,921	16,524	32,524
BHUTAN	0.01	0	0	1,175	85,921	0	0	0	0	0	0	1,175	85,921	8,262	9,437
BOLIVIA	0.01	14,929	85,921	1,175	85,921	0	0	0	0	14,929	85,921	1,175	85,921	16,524	32,628
BOTSWANA	0.01	10,851	85,921	1,175	85,921	3,247	0	0	0	7,604	85,921	1,175	85,921	16,524	25,303
BRAZIL	1.47	1,240,156	12,630,429	172,775	12,630,429	0	0	0	0	1,240,156	12,630,429	172,775	12,630,429	2,428,928	3,841,859
BULGARIA	0.15	0	0	17,630	1,288,819	0	0	72	5,290	0	0	17,558	1,283,529	123,416	140,974
BURKINA FASO	0.01	22,976	85,921	1,175	85,921	0	0	0	0	22,976	85,921	1,175	85,921	16,524	40,675
BURUNDI	0.01	3,179	85,921	1,175	85,921	0	0	0	0	3,179	85,921	1,175	85,921	16,524	20,878
BYELORUSSIAN SSR	0.34	0	0	39,962	2,921,324	0	0	60	4,390	0	0	39,902	2,916,934	280,474	320,376
CAMEROON	0.01	11,993	85,921	1,175	85,921	0	0	0	0	11,993	85,921	1,175	85,921	16,524	29,692
CANADA	3.13	0	0	367,881	26,893,363	0	0	93	6,801	0	0	367,788	26,886,562	2,585,246	2,953,034

Member State	Scale of assessment (percentage)	Contributions Payable as at 1 January 1991 — Prior Years		Contributions Payable as at 1 January 1991 — Current Year		Credits and Collections in 1991 — Prior Years		Credits and Collections in 1991 — Current Year		Contributions Outstanding as at 28 February 1991 — Prior Years		Contributions Outstanding as at 28 February 1991 — Current Year		(Rule 10.4(b))	TOTAL
		Dollars	Schillings	Dollars	Schillings	Dollars	Schillings	Dollars	Schillings	Dollars	Schillings	Dollars	Schillings	$ Equiv.	$ Equiv.
CAPE VERDE	0.01	28,115	85,921	1,175	85,921	0	0	0	0	28,115	85,921	1,175	85,921	16,524	45,814
CENTRAL AFRICAN REPUBLIC	0.01	8,375	85,921	1,175	85,921	0	0	0	0	8,375	85,921	1,175	85,921	16,524	26,074
CHILE	0.08	105,234	687,370	9,403	687,370	0	0	0	0	105,234	687,370	9,403	687,370	132,186	246,823
CHINA	0.80	0	0	94,027	6,873,703	0	0	0	0	0	0	94,027	6,873,703	660,933	754,960
COLOMBIA	0.14	837	61,151	16,455	1,202,898	837	61,151	1,675	122,432	0	0	14,780	1,080,466	103,891	118,671
COMOROS	0.01	28,115	85,921	1,175	85,921	0	0	0	0	28,115	85,921	1,175	85,921	16,524	45,814
CONGO	0.01	28,115	85,921	1,175	85,921	0	0	0	0	28,115	85,921	1,175	85,921	16,524	45,814
COSTA RICA	0.02	28,675	171,843	2,351	171,843	0	0	0	0	28,675	171,843	2,351	171,843	33,046	64,072
COTE D'IVOIRE	0.02	25,274	171,843	2,351	171,843	0	0	0	0	25,274	171,843	2,351	171,843	33,046	60,671
CUBA	0.09	9,590	701,056	10,578	773,292	0	0	0	0	9,590	701,056	10,578	773,292	141,764	161,932
CYPRUS	0.02	0	0	2,351	171,843	0	0	18	1,351	0	0	2,333	170,492	16,393	18,726
CZECHOSLOVAKIA	0.67	0	0	78,748	5,756,726	0	0	0	0	0	0	78,748	5,756,726	553,531	632,279
DEMOCRATIC PEOPLE'S REPUBLIC OF KOREA	0.05	65,132	429,606	5,877	429,606	0	0	0	0	65,132	429,606	5,877	429,606	82,618	153,625
DENMARK	0.70	0	0	82,274	6,014,490	0	0	82,274	6,014,490	0	0	0	0	0	0
DOMINICA	0.01	0	0	1,175	85,921	0	0	33	2,421	0	0	1,142	83,500	8,029	9,171
DOMINICAN REPUBLIC	0.03	84,344	257,764	3,526	257,764	0	0	0	0	84,344	257,764	3,526	257,764	49,570	137,440
ECUADOR	0.03	53,370	257,764	3,526	257,764	0	0	0	0	53,370	257,764	3,526	257,764	49,570	106,486
EGYPT	0.07	0	0	8,227	601,449	0	0	8,227	601,449	0	0	0	0	0	0
EL SALVADOR	0.01	16,535	85,921	1,175	85,921	0	0	0	0	16,535	85,921	1,175	85,921	16,524	34,234
EQUATORIAL GUINEA	0.01	28,115	85,921	1,175	85,921	0	0	0	0	28,115	85,921	1,175	85,921	16,524	45,814
ETHIOPIA	0.01	997	72,918	1,175	85,921	0	0	0	0	997	72,918	1,175	85,921	15,273	17,445
FIJI	0.01	15,147	85,921	1,175	85,921	4,168	0	0	0	10,979	85,921	1,175	85,921	16,524	28,678
FINLAND	0.52	0	0	61,118	4,467,907	0	0	61,118	4,467,907	0	0	0	0	0	0

Annex I (cont.)

Member State	Scale of assessment (percentage)	Contributions Payable as at 1 January 1991 — Prior Years Dollars	Prior Years Schillings	Current Year Dollars	Current Year Schillings	Credits and Collections in 1991 — Prior Years Dollars	Prior Years Schillings	Current Year Dollars	Current Year Schillings	Contributions Outstanding as at 28 February 1991 — Prior Years Dollars	Prior Years Schillings	Current Year Dollars	Current Year Schillings	(Rule 10.4(b)) $ Equiv.	TOTAL $ Equiv.
FRANCE	6.33	0	0	743,990	54,388,176	0	0	211	15,433	0	0	743,779	54,372,743	5,228,148	5,971,927
GABON	0.03	37,788	257,764	3,526	257,764	0	0	0	0	37,788	257,764	3,526	257,764	49,570	90,824
GAMBIA	0.01	28,115	85,921	1,175	85,921	0	0	0	0	28,115	85,921	1,175	85,921	16,574	45,814
GERMANY	9.48	0	0	1,114,222	81,453,382	0	0	557,111	40,726,691	0	0	557,111	40,726,691	3,916,028	4,473,139
GHANA	0.01	0	0	1,175	85,921	0	0	0	0	0	0	1,175	85,921	8,262	8,437
GREECE	0.41	10,089	737,521	48,189	3,522,773	0	0	0	0	10,089	737,521	48,189	3,522,773	408,643	467,921
GRENADA	0.01	28,115	85,921	1,175	85,921	0	0	0	0	28,115	85,921	1,175	85,921	16,574	45,814
GUATEMALA	0.02	44,144	171,843	2,351	171,843	0	0	0	0	44,144	171,843	2,351	171,843	33,048	70,541
GUINEA	0.01	14,929	85,921	1,175	85,921	0	0	0	0	14,929	85,921	1,175	85,921	16,574	32,678
GUINEA-BISSAU	0.01	13,113	85,921	1,175	85,921	0	0	0	0	13,113	85,921	1,175	85,921	16,574	30,812
GUYANA	0.01	16,728	85,921	1,175	85,921	0	0	0	0	16,728	85,921	1,175	85,921	16,574	34,427
HAITI	0.01	23,380	85,921	1,175	85,921	0	0	0	0	23,380	85,921	1,175	85,921	16,574	41,079
HONDURAS	0.01	17,015	85,921	1,175	85,921	0	0	0	0	17,015	85,921	1,175	85,921	16,574	34,714
HUNGARY	0.21	0	0	24,682	1,804,347	0	0	24,682	1,804,347	0	0	0	0	0	0
INDIA	0.38	44,663	3,269,009	44,663	3,269,009	44,442	3,248,878	0	0	221	16,131	44,663	3,269,009	315,494	360,378
INDONESIA	0.15	0	0	17,630	1,288,819	0	0	370	27,498	0	0	17,254	1,261,321	121,281	138,535
IRAN (ISLAMIC REPUBLIC OF)	0.70	575,144	6,014,490	82,274	6,014,490	0	0	0	0	575,144	6,014,490	82,274	6,014,490	1,198,632	1,814,050
IRAQ	0.12	17	1,254	14,104	1,031,086	0	0	0	0	17	1,254	14,104	1,031,086	99,261	113,382
IRELAND	0.18	0	0	21,158	1,546,583	0	0	21,158	1,546,583	0	0	0	0	0	0
ISRAEL	0.21	24,682	1,804,347	24,682	1,804,347	24,682	1,804,347	7,070	513,160	0	0	17,682	1,291,187	124,153	141,835
ITALY	4.04	0	0	474,837	34,712,201	0	0	3,793	277,314	0	0	471,044	34,434,887	3,311,047	3,782,091
JAMAICA	0.01	9,718	85,921	1,175	85,921	0	0	0	0	9,718	85,921	1,175	85,921	16,574	27,415
JAPAN	11.52	0	0	1,353,992	98,981,324	0	0	0	0	0	0	1,353,992	98,981,324	9,517,435	10,871,427

Annex I (cont.)

Member State	Scale of assessment (percentage)	Contributions Payable as at 1 January 1991				Credits and Collections in 1991				Contributions Outstanding as at 28 February 1991					
		Prior Years		Current Year		Prior Years		Current Year		Prior Years		Current Year		(RoE 10.40)	TOTAL
		Dollars	Schillings	Dollars	Schillings	Dollars	Schillings	Dollars	Schillings	Dollars	Schillings	Dollars	Schillings	$ Equiv.	$ Equiv.
JORDAN	0.01	7,432	85,921	1,175	85,921	0	0	0	0	7,432	85,921	1,175	85,921	16,524	25,131
KENYA	0.01	11,768	85,921	1,175	85,921	0	0	0	0	11,768	85,921	1,175	85,921	16,524	29,467
KUWAIT	0.29	463,230	2,491,717	34,085	2,491,717	463,230	2,491,717	4,201	307,073	0	0	29,884	2,184,644	210,062	239,946
LAO PEOPLE'S DEMOCRATIC REPUBLIC	0.01	0	0	1,175	85,921	0	0	0	0	0	0	1,175	85,921	8,262	9,437
LEBANON	0.01	28,115	85,921	1,175	85,921	0	0	0	0	28,115	85,921	1,175	85,921	16,524	45,814
LESOTHO	0.01	0	0	1,175	85,921	0	0	0	0	0	0	1,175	85,921	8,262	9,437
LIBYAN ARAB JAMAHIRIYA	0.28	237,720	2,405,796	32,910	2,405,796	0	0	0	0	237,720	2,405,796	32,910	2,405,796	462,654	733,284
LUXEMBOURG	0.06	0	0	7,052	515,528	0	0	7,052	515,528	0	0	0	0	0	0
MADAGASCAR	0.01	4,053	85,921	1,175	85,921	3,687	59,151	0	0	366	26,770	1,175	85,921	10,836	12,377
MALAWI	0.01	923	67,524	1,175	85,921	350	25,587	0	0	573	41,937	1,175	85,921	12,294	14,042
MALAYSIA	0.11	0	0	12,929	945,134	0	0	0	0	0	0	12,929	945,134	90,878	103,807
MALDIVES	0.01	1,324	85,921	1,175	85,921	0	0	0	0	1,324	85,921	1,175	85,921	16,524	19,023
MALI	0.01	28,115	85,921	1,175	85,921	0	0	0	0	28,115	85,921	1,175	85,921	16,524	45,814
MALTA	0.01	0	0	1,175	85,921	0	0	1,175	85,921	0	0	0	0	0	0
MAURITANIA	0.01	28,115	85,921	1,175	85,921	0	0	0	0	28,115	85,921	1,175	85,921	16,524	45,814
MAURITIUS	0.01	0	0	1,175	85,921	0	0	0	0	0	0	1,175	85,921	8,262	9,437
MEXICO	0.95	12,052	881,010	111,657	8,162,522	12,052	881,010	911	66,578	0	0	110,746	8,095,944	778,456	889,202
MONGOLIA	0.01	0	0	1,175	85,921	0	0	0	0	0	0	1,175	85,921	8,262	9,437
MOROCCO	0.04	0	0	4,701	343,685	0	0	0	0	0	0	4,701	343,685	33,047	37,748
MOZAMBIQUE	0.01	19,899	85,921	1,175	85,921	0	0	0	0	19,899	85,921	1,175	85,921	16,524	37,598
NEPAL	0.01	8,365	85,921	1,175	85,921	0	0	0	0	8,365	85,921	1,175	85,921	16,524	26,064
NETHERLANDS	1.67	0	0	196,282	14,348,855	0	0	0	0	0	0	196,282	14,348,855	1,379,698	1,575,980
NEW ZEALAND	0.24	0	0	28,208	2,062,111	0	0	28,208	2,062,111	0	0	0	0	0	0

Annex I (cont.)

Member State	Scale of assessment (percentage)	Contributions Payable as at 1 January 1991				Credits and Collections in 1991				Contributions Outstanding as at 28 February 1991					TOTAL
		Prior Years		Current Year		Prior Years		Current Year		Prior Years		Current Year		(RoE:10.40)	
		Dollars	Schillings	Dollars	Schillings	Dollars	Schillings	Dollars	Schillings	Dollars	Schillings	Dollars	Schillings	$ Equiv.	$ Equiv.
NICARAGUA	0.01	28,115	85,921	1,175	85,921	0	0	0	0	28,115	85,921	1,175	85,921	16,524	45,814
NIGER	0.01	16,535	85,921	1,175	85,921	0	0	0	0	16,535	85,921	1,175	85,921	16,524	34,234
NIGERIA	0.20	2,869	209,716	23,507	1,718,426	0	0	0	0	2,869	209,716	23,507	1,718,426	185,398	211,774
NORWAY	0.56	0	0	65,819	4,811,592	0	0	65,819	4,811,592	0	0	0	0	0	0
OMAN	0.02	0	0	2,351	171,843	0	0	0	0	0	0	2,351	171,843	16,523	18,874
PAKISTAN	0.06	32,563	515,528	7,052	515,528	0	0	0	0	32,563	515,528	7,052	515,528	99,140	138,755
PANAMA	0.02	40,472	171,843	2,351	171,843	0	0	0	0	40,472	171,843	2,351	171,843	33,046	75,869
PAPUA NEW GUINEA	0.01	28,115	85,921	1,175	85,921	0	0	0	0	28,115	85,921	1,175	85,921	16,524	45,814
PARAGUAY	0.03	31,013	257,764	3,526	257,764	0	0	0	0	31,013	257,764	3,526	257,764	49,570	84,109
PERU	0.06	161,583	515,528	7,052	515,528	0	0	0	0	161,583	515,528	7,052	515,528	99,140	267,775
PHILIPPINES	0.09	9,985	729,918	10,578	773,292	0	0	0	0	9,985	729,918	10,578	773,292	144,539	165,102
POLAND	0.57	0	0	66,994	4,897,513	0	0	66,994	4,897,513	0	0	0	0	0	0
PORTUGAL	0.18	0	0	21,156	1,546,583	0	0	0	0	0	0	21,156	1,546,583	148,710	169,866
QATAR	0.06	21,235	429,606	5,877	429,606	0	0	0	0	21,235	429,606	5,877	429,606	82,616	109,728
REPUBLIC OF KOREA	0.22	0	0	25,857	1,890,268	0	0	0	0	0	0	25,857	1,890,268	181,757	207,614
ROMANIA	0.19	314,153	1,632,504	22,331	1,632,504	174,171	0	0	0	139,982	1,632,504	22,331	1,632,504	313,944	476,257
RWANDA	0.01	10,910	85,921	1,175	85,921	0	0	0	0	10,910	85,921	1,175	85,921	16,524	28,609
SAINT KITTS AND NEVIS	0.01	28,115	85,921	1,175	85,921	0	0	0	0	28,115	85,921	1,175	85,921	16,524	45,814
SAINT LUCIA	0.01	0	0	1,175	85,921	0	0	0	0	0	0	1,175	85,921	8,262	9,437
SAINT VINCENT AND THE GRENADINES	0.01	7,903	85,921	1,175	85,921	0	0	0	0	7,903	85,921	1,175	85,921	16,524	25,602
SAO TOME AND PRINCIPE	0.01	28,115	85,921	1,175	85,921	0	0	0	0	28,115	85,921	1,175	85,921	16,524	45,814
SAUDI ARABIA	1.03	24	1,722	121,060	8,849,893	0	0	0	0	24	1,722	121,060	8,849,893	851,117	972,201

Member State	Scale of assessment (percentage)	Contributions Payable as at 1 January 1991 — Prior Years Dollars	Prior Years Schillings	Current Year Dollars	Current Year Schillings	Credits and Collections in 1991 — Prior Years Dollars	Prior Years Schillings	Current Year Dollars	Current Year Schillings	Contributions Outstanding as at 28 February 1991 — Prior Years Dollars	Prior Years Schillings	Current Year Dollars	Current Year Schillings	(RoE 10.40) $ Equiv.	TOTAL $ Equiv.
SENEGAL	0.01	348	25,413	1,175	85,921	0	0	0	0	348	25,413	1,175	85,921	10,706	12,229
SEYCHELLES	0.01	11,816	85,921	1,175	85,921	0	0	0	0	11,816	85,921	1,175	85,921	16,524	29,515
SIERRA LEONE	0.01	28,115	85,921	1,175	85,921	0	0	0	0	28,115	85,921	1,175	85,921	16,524	45,814
SOMALIA	0.01	28,115	85,921	1,175	85,921	0	0	0	0	28,115	85,921	1,175	85,921	16,524	45,814
SPAIN	1.98	0	0	232,717	17,012,415	0	0	0	0	0	0	232,717	17,012,415	1,635,809	1,868,526
SRI LANKA	0.01	1,890	85,921	1,175	85,921	0	0	0	0	1,890	85,921	1,175	85,921	16,524	19,589
SUDAN	0.01	8,275	85,921	1,175	85,921	0	0	0	0	8,275	85,921	1,175	85,921	16,524	25,974
SURINAME	0.01	28,115	85,921	1,175	85,921	0	0	0	0	28,115	85,921	1,175	85,921	16,524	45,814
SWAZILAND	0.01	1,678	85,921	1,175	85,921	0	0	0	0	1,678	85,921	1,175	85,921	16,524	19,377
SWEDEN	1.93	0	0	144,567	10,568,318	0	0	144,567	10,568,318	0	0	0	0	0	0
SWITZERLAND	1.09	0	0	128,112	9,365,420	0	0	0	0	0	0	128,112	9,365,420	900,521	1,028,633
SYRIAN ARAB REPUBLIC	0.04	38,579	343,685	4,701	343,685	0	0	0	0	38,579	343,685	4,701	343,685	66,094	109,374
THAILAND	0.10	0	0	11,753	859,213	0	0	0	0	0	0	11,753	859,213	82,617	94,370
TOGO	0.01	14,327	85,921	1,175	85,921	14,275	82,092	0	0	52	3,829	1,175	85,921	8,630	9,857
TONGA	0.01	8,929	85,921	1,175	85,921	0	0	0	0	8,929	85,921	1,175	85,921	16,524	26,628
TRINIDAD AND TOBAGO	0.05	39,277	429,606	5,877	429,606	0	0	0	0	39,277	429,606	5,877	429,606	82,616	127,770
TUNISIA	0.03	0	0	3,526	257,764	0	0	8	574	0	0	3,518	257,190	24,730	28,248
TURKEY	0.32	1,087	79,455	37,611	2,749,481	0	0	0	0	1,087	79,455	37,611	2,749,481	272,013	310,711
UGANDA	0.01	13,962	85,921	1,175	85,921	0	0	0	0	13,962	85,921	1,175	85,921	16,524	31,661
UKRAINIAN SSR	1.27	0	0	149,268	10,912,004	0	0	211	15,440	0	0	149,057	10,896,564	1,047,747	1,196,804
UNION OF SOVIET SOCIALIST REPUBLICS	10.12	0	0	1,189,444	86,952,344	0	0	1,464	107,044	0	0	1,187,980	86,845,300	8,350,510	9,538,490

Annex I (cont.)

Member State	Scale of assessment (percentage)		Contributions Payable as at 1 January 1991 — Prior Years Dollars	Prior Years Schillings	Current Year Dollars	Current Year Schillings	Credits and Collections in 1991 — Prior Years Dollars	Prior Years Schillings	Current Year Dollars	Current Year Schillings	Contributions Outstanding as at 28 February 1991 — Prior Years Dollars	Prior Years Schillings	Current Year Dollars	Current Year Schillings	(RoE 10.40) $ Equiv.	TOTAL $ Equiv.
UNITED ARAB EMIRATES	0.19		507,247	1,632,504	22,331	1,632,504	0	0	0	0	507,247	1,632,504	22,331	1,632,504	313,944	843,522
UNITED KINGDOM	4.92		0	0	578,267	42,273,274	0	0	120,798	8,830,751	0	0	457,469	33,442,523	3,215,627	3,673,096
UNITED REPUBLIC OF TANZANIA	0.01		1,141	83,460	1,175	85,921	0	0	0	0	1,141	83,460	1,175	85,921	16,287	18,603
UNITED STATES OF AMERICA	25.00		2,806,108	205,135,902	2,938,350	214,803,221	508,792	37,194,432	0	0	2,297,316	167,941,470	2,938,350	214,803,221	36,802,374	42,038,040
URUGUAY	0.04		4,858	343,685	4,701	343,685	0	0	0	0	4,858	343,685	4,701	343,685	66,094	75,653
VANUATU	0.01		10,871	85,921	1,175	85,921	0	0	0	0	10,871	85,921	1,175	85,921	16,524	28,570
VENEZUELA	0.58		15,921	1,163,865	68,170	4,983,435	0	0	0	0	15,921	1,163,865	68,170	4,983,435	591,086	675,177
VIET NAM	0.01		160	11,679	1,175	85,921	0	0	0	0	160	11,679	1,175	85,921	9,385	10,720
YEMEN	0.02		29,938	171,842	2,350	171,842	0	0	0	0	29,938	171,842	2,350	171,842	33,046	65,334
YUGOSLAVIA	0.47		54,325	3,971,346	55,241	4,038,301	0	0	0	0	54,325	3,971,346	55,241	4,038,301	770,158	879,724
ZAIRE	0.01		2,220	85,921	1,175	85,921	0	0	0	0	2,220	85,921	1,175	85,921	16,524	19,919
ZAMBIA	0.01		942	68,853	1,175	85,921	0	0	0	0	942	68,853	1,175	85,921	14,882	16,999
ZIMBABWE	0.02		21,453	171,843	2,351	171,843	0	0	0	0	21,453	171,843	2,351	171,843	33,046	56,850
Sub-Total 1 (148 States)	100.00	86-	215,298	0	0	0	0	0	0	0	215,298	0	0	0	0	215,298
		87-	300,068	0	0	0	0	0	0	0	300,068	0	0	0	0	300,068
		88-	1,223,379	0	0	0	363,985	0	0	0	859,394	0	0	0	0	859,394
		89-	3,506,831	0	0	0	281,967	0	0	0	3,224,864	0	0	0	0	3,224,864
		90-	3,601,103	263,253,791	0	0	644,974	47,149,784	0	0	2,956,129	216,104,007	0	0	20,779,245	23,735,374
		91-	0	0	11,753,375	859,212,863	0	0	1,216,430	88,925,271	0	0	10,536,945	770,287,592	74,066,135	84,603,080
		T-	8,846,679	263,253,791	11,753,375	859,212,863	1,290,926	47,149,784	1,216,430	88,925,271	7,555,753	216,104,007	10,536,945	770,287,592	94,845,380	112,938,078
LIBERIA	0.01		1,175	85,921	1,175	85,921	0	0	0	0	1,175	85,921	1,175	85,921	16,524	18,874
MYANMAR	0.01		1,175	85,921	1,175	85,921	0	0	0	0	1,175	85,921	1,175	85,921	16,524	18,874

Annex I (cont.)

Member State	Scale of assessment (percentage)		Contributions Payable as at 1 January 1991 — Prior Years Dollars	Prior Years Schillings	Current Year Dollars	Current Year Schillings	Credits and Collections in 1991 — Prior Years Dollars	Prior Years Schillings	Current Year Dollars	Current Year Schillings	Contributions Outstanding as at 28 February 1991 — Prior Years Dollars	Prior Years Schillings	Current Year Dollars	Current Year Schillings	(RoE:10.40) $ Equiv.	TOTAL $ Equiv.
NAMIBIA	0.01		1,175	85,921	1,175	85,921	0	0	0	0	1,175	85,921	1,175	85,921	16,524	18,874
TOTAL (151 States)	100.03	86-	215,298	0	0	0	0	0	0	0	215,298	0	0	0	0	215,298
		87-	300,068	0	0	0	0	0	0	0	300,068	0	0	0	0	300,068
		88-	1,223,379	0	0	0	363,985	0	0	0	859,394	0	0	0	0	859,394
		89-	3,606,831	0	0	0	281,967	0	0	0	3,224,864	0	0	0	0	3,224,864
		90-	3,604,628	263,511,554	0	0	644,974	47,149,784	0	0	2,959,654	216,361,770	0	0	20,804,031	23,763,685
		91-	0	0	11,756,900	859,470,626	0	0	1,216,430	88,925,271	0	0	10,540,470	770,545,355	74,090,921	84,631,391
		T-	8,850,204	263,511,554	11,756,900	859,470,626	1,290,926	47,149,784	1,216,430	88,925,271	7,559,278	216,361,770	10,540,470	770,545,355	94,894,952	112,994,700

1. Liberia, Myanmar and Namibia were not included in the UNIDO Scale of Assessments and are therefore considered as new members for the purpose of assessment.

Annex II

STATUS OF ADVANCES TO THE WORKING CAPITAL FUND

(As at 28 February 1991)

Member State	Scale of assessment (percentage)	Amount of Advance	Collections 1986-1990	Collections in 1991	Amount outstanding to date
			(in US dollars)		
AFGHANISTAN	0.01	900	900	0	0
ALBANIA	0.01	900	900	0	0
ALGERIA	0.15	13,500	12,600	900	0
ANGOLA	0.01	900	900	0	0
ARGENTINA	0.67	60,300	60,300	0	0
AUSTRIA	0.75	67,500	67,500	0	0
BAHAMAS	0.02	1,800	900	900	0
BAHRAIN	0.02	1,800	1,800	0	0
BANGLADESH	0.01	900	900	0	0
BARBADOS	0.01	900	900	0	0
BELGIUM	1.19	107,100	107,100	0	0
BELIZE	0.01	900	900	0	0
BENIN	0.01	900	900	0	0
BHUTAN	0.01	900	900	0	0
BOLIVIA	0.01	900	900	0	0
BOTSWANA	0.01	900	900	0	0
BRAZIL	1.47	132,300	132,300	0	0
BULGARIA	0.15	13,500	13,500	0	0
BURKINA FASO	0.01	900	600	0	300
BURUNDI	0.01	900	900	0	0
BYELORUSSIAN SSR	0.34	30,600	30,600	0	0
CAMEROON	0.01	900	900	0	0

Member State	Scale of assessment (percentage)	Amount of Advance	Collections 1986-1990	Collections in 1991	Amount outstanding to date
			(in US dollars)		
CANADA	3.13	281,700	281,700	0	0
CAPE VERDE	0.01	900	0	0	900
CENTRAL AFRICAN REPUBLIC	0.01	900	900	0	0
CHILE	0.08	7,200	6,300	0	900
CHINA	0.80	72,000	72,000	0	0
COLOMBIA	0.14	12,600	12,600	0	0
COMOROS	0.01	900	0	0	900
CONGO	0.01	900	0	0	900
COSTA RICA	0.02	1,800	1,800	0	0
COTE D'IVOIRE	0.02	1,800	1,800	0	0
CUBA	0.09	8,100	8,100	0	0
CYPRUS	0.02	1,800	1,800	0	0
CZECHOSLOVAKIA	0.67	60,300	60,300	0	0
DEMOCRATIC PEOPLE'S REPUBLIC OF KOREA	0.05	4,500	4,500	0	0
DENMARK	0.70	63,000	63,000	0	0
DOMINICA	0.01	900	900	0	0
DOMINICAN REPUBLIC	0.03	2,700	0	0	2,700
ECUADOR	0.03	2,700	2,700	0	0
EGYPT	0.07	6,300	6,300	0	0
EL SALVADOR	0.01	900	0	0	900
EQUATORIAL GUINEA	0.01	900	0	0	900
ETHIOPIA	0.01	900	900	0	0
FIJI	0.01	900	900	0	0

Annex II (cont.)

Member State	Scale of assessment (percentage)	Amount of Advance	Collections 1986-1990	Collections in 1991	Amount outstanding to date
			(in US dollars)		
FINLAND	0.52	46,800	46,800	0	0
FRANCE	6.33	569,700	569,700	0	0
GABON	0.03	2,700	2,700	0	0
GAMBIA	0.01	900	0	0	900
GERMANY	9.48	853,200	853,200	0	0
GHANA	0.01	900	900	0	0
GREECE	0.41	36,900	36,900	0	0
GRENADA	0.01	900	500	0	400
GUATEMALA	0.02	1,800	1,800	0	0
GUINEA	0.01	900	900	0	0
GUINEA-BISSAU	0.01	900	900	0	0
GUYANA	0.01	900	900	0	0
HAITI	0.01	900	900	0	0
HONDURAS	0.01	900	900	0	0
HUNGARY	0.21	18,900	18,900	0	0
INDIA	0.38	34,200	32,472	1,728	0
INDONESIA	0.15	13,500	13,500	0	0
IRAN (ISLAMIC REPUBLIC OF)	0.70	63,000	63,000	0	0
IRAQ	0.12	10,800	10,800	0	0
IRELAND	0.18	16,200	16,200	0	0
ISRAEL	0.21	18,900	18,900	0	0
ITALY	4.04	363,600	363,600	0	0
JAMAICA	0.01	900	900	0	0
JAPAN	11.52	1,036,800	1,036,800	0	0

Member State	Scale of assessment (percentage)	Amount of Advance	Collections 1986-1990	Collections in 1991	Amount outstanding to date
			(in US dollars)		
JORDAN	0.01	900	900	0	0
KENYA	0.01	900	900	0	0
KUWAIT	0.29	26,100	26,100	0	0
LAO PEOPLE'S DEMOCRATIC REPUBLIC	0.01	900	900	0	0
LEBANON	0.01	900	0	0	900
LESOTHO	0.01	900	900	0	0
LIBYAN ARAB JAMAHIRIYA	0.28	25,200	25,200	0	0
LUXEMBOURG	0.06	5,400	5,400	0	0
MADAGASCAR	0.01	900	900	0	0
MALAWI	0.01	900	900	0	0
MALAYSIA	0.11	9,900	9,900	0	0
MALDIVES	0.01	900	900	0	0
MALI	0.01	900	0	0	900
MALTA	0.01	900	900	0	0
MAURITANIA	0.01	900	0	0	900
MAURITIUS	0.01	900	900	0	0
MEXICO	0.95	85,500	85,500	0	0
MONGOLIA	0.01	900	900	0	0
MOROCCO	0.04	3,600	3,600	0	0
MOZAMBIQUE	0.01	900	900	0	0
NEPAL	0.01	900	900	0	0
NETHERLANDS	1.67	150,300	150,300	0	0
NEW ZEALAND	0.24	21,600	21,600	0	0
NICARAGUA	0.01	900	0	0	900

Annex II (cont.)

Member State	Scale of assessment (percentage)	Amount of Advance	Collections 1986-1990	Collections in 1991	Amount outstanding to date
			(in US dollars)		
NIGER	0.01	900	900	0	0
NIGERIA	0.20	18,000	18,000	0	0
NORWAY	0.56	50,400	50,400	0	0
OMAN	0.02	1,800	1,800	0	0
PAKISTAN	0.06	5,400	5,400	0	0
PANAMA	0.02	1,800	1,800	0	0
PAPUA NEW GUINEA	0.01	900	0	0	900
PARAGUAY	0.03	2,700	1,800	0	900
PERU	0.06	5,400	5,400	0	0
PHILIPPINES	0.09	8,100	8,100	0	0
POLAND	0.57	51,300	51,300	0	0
PORTUGAL	0.18	16,200	16,200	0	0
QATAR	0.05	4,500	3,600	0	900
REPUBLIC OF KOREA	0.22	19,800	19,800	0	0
ROMANIA	0.19	17,100	17,100	0	0
RWANDA	0.01	900	900	0	0
SAINT KITTS AND NEVIS	0.01	900	0	0	900
SAINT LUCIA	0.01	900	900	0	0
SAINT VINCENT AND THE GRENADINES	0.01	900	900	0	0
SAO TOME AND PRINCIPE	0.01	900	0	0	900
SAUDI ARABIA	1.03	92,700	92,700	0	0
SENEGAL	0.01	900	900	0	0
SEYCHELLES	0.01	900	900	0	0
SIERRA LEONE	0.01	900	0	0	900

Member State	Scale of assessment (percentage)	Amount of Advance	Collections 1986-1990	Collections in 1991	Amount outstanding to date
			(in US dollars)		
SOMALIA	0.01	900	0	0	900
SPAIN	1.98	178,200	178,200	0	0
SRI LANKA	0.01	900	900	0	0
SUDAN	0.01	900	900	0	0
SURINAME	0.01	900	0	0	900
SWAZILAND	0.01	900	900	0	0
SWEDEN	1.23	110,700	110,700	0	0
SWITZERLAND	1.09	98,100	98,100	0	0
SYRIAN ARAB REPUBLIC	0.04	3,600	3,600	0	0
THAILAND	0.10	9,000	9,000	0	0
TOGO	0.01	900	900	0	0
TONGA	0.01	900	900	0	0
TRINIDAD AND TOBAGO	0.05	4,500	4,500	0	0
TUNISIA	0.03	2,700	2,700	0	0
TURKEY	0.32	28,800	28,800	0	0
UGANDA	0.01	900	900	0	0
UKRAINIAN SSR	1.27	114,300	114,300	0	0
UNION OF SOVIET SOCIALIST REPUBLICS	10.12	910,800	910,800	0	0
UNITED ARAB EMIRATES	0.19	17,100	0	0	17,100
UNITED KINGDOM	4.92	442,800	442,800	0	0
UNITED REPUBLIC OF TANZANIA	0.01	900	900	0	0
UNITED STATES OF AMERICA	25.00	2,250,000	2,250,000	0	0
URUGUAY	0.04	3,600	3,600	0	0
VANUATU	0.01	900	900	0	0

Annex II (cont.)

Member State	Scale of assessment (percentage)	Amount of Advance	Collections 1986-1990	Collections in 1991	Amount outstanding to date
			(in US dollars)		
VENEZUELA	0.58	52,200	52,200	0	0
VIET NAM	0.01	900	900	0	0
YEMEN	0.02	1,800	1,800	0	0
YUGOSLAVIA	0.47	42,300	42,300	0	0
ZAIRE	0.01	900	900	0	0
ZAMBIA	0.01	900	900	0	0
ZIMBABWE	0.02	1,800	1,800	0	0
Sub-total (148 States)	**100.00**	**9,000,000**	**8,958,872**	**3,528**	**37,600**
LIBERIA	0.01	900	900	0	0
MYANMAR	0.01	900	0	0	900
NAMIBIA	0.01	900	0	0	900
Sub-total (3 States)	**0.03**	**2,700**	**900**	**0**	**1,800**
T O T A L (151 States)	**100.03**	**9,002,700**	**8,959,772**	**3,528**	**39,400**

1. Liberia, Myanmar and Namibia were not included in the UNIDO Scale of Assessments and are therefore considered as new members for the purpose of assessment.

18 March 1991
DA/FSD/TRS

Annex III

Cash flow analysis for the biennium 1990-1991, as at 28 February 1991

Regular budget and Working Capital Fund

(in millions of United States dollars) a/

1990	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Opening cash b/	8.0	14.0	10.1	8.5	7.6	2.6	7.3	2.7	16.1	7.0	2.4	12.1
Contribution income c/	8.5	4.5	8.4	7.3	3.9	10.3	4.2	17.6	0.3	6.3	17.5	0.4
Other income d/	7.3	1.1	0.3	0.6	2.4	3.5	0.4	6.5	1.7	1.8	2.5	1.9
Expenditures/cash outlays e/	(9.8)	(9.5)	(10.3)	(8.8)	(11.3)	(9.1)	(9.2)	(10.7)	(11.1)	(12.7)	(10.3)	(9.7)
Closing cash	14.0	10.1	8.5	7.6	2.6	7.3	2.7	16.1	7.0	2.4	12.1	4.7

1991	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Opening cash b/	4.7	5.3	5.6	1.2	4.8	4.2	(1.8)	(4.5)	(7.3)	(5.5)	(14.3)	2.6
Contribution income c/	9.0	6.3	3.1	12.8	8.6	3.2	7.5	6.5	11.1	0.5	26.2	1.4
Other income d/	0.4	2.8	3.0	1.3	1.3	1.3	1.3	1.3	1.3	1.3	1.3	1.4
Non-budgeted income f/	0.0	0.6	0.0	0.9	0.9	0.9	0.9	0.9	0.9	0.9	0.9	0.9
Expenditures e/	(8.2)	(8.6)	(9.8)	(10.7)	(10.7)	(10.7)	(10.7)	(10.7)	(10.7)	(10.7)	(10.7)	(10.6)
Non-budgeted expenditures f/	(0.6)	(0.8)	(0.7)	(0.7)	(0.7)	(0.7)	(1.7)	(0.8)	(0.8)	(0.8)	(0.8)	(0.8)
Closing cash	5.3	5.6	1.2	4.8	4.2	(1.8)	(4.5)	(7.3)	(5.5)	(14.3)	2.6	(5.1)
Unliquidated obligations (at 31/12/91)												8.0
Surplus/(deficit) at 31/12/91												2.9

a/ Based on exchange rate of US$1 = AS 10.60 for current and future months

b/ January 1990 to March 1991 show actual cash available based on reconciled bank balances. Cash includes regular budget funds and the Working Capital Fund.

c/ Austrian schilling contributions converted to United States dollar equivalent at the applicable United Nations operational rate of exchange. The United States paid a total of $27.2 million in 1990 and is expected to pay a total of $29 million in 1991.

d/ Includes income from cost sharing activities, income from investments and settlement of interfund.

e/ Expenditures are based on the approved budget plus $14.6 million in obligations from 1988-1989 which were liquidated in 1990 and an over-expenditure of $4.3 million. For 1990, non-budgeted income and expenditures are combined with budgeted income and expenditures.

f/ Non-budgeted income and expenditures refer to:
1. utilities costs incurred by UNIDO on behalf of UNOV and IAEA which are reimbursed to UNIDO and are budgeted on a net basis
2. $1 million towards payment of the United Nations loan in July 1990 and $1 million in July 1991.
3. value added tax

Annex IV

PROPOSED INTERIM REVISED APPROPRIATION FOR 1990-1991
TRANSFER OF EXPENDITURES

DEPARTMENT : TOTAL UNIDO

Objects of expenditure	1990-1991 appropriation (CC.3/10/Rev1)	1990-1991 appropriation at average exchange rate a)	1990-1991 redeployments proposed redeployments for 1990/91	proposed revised 1990-1991 estimates
	(1)	(2)	(3)	(2+3) (4)
Established posts	86,130.7	101,176.1	(1,504.1)	99,672.0
Temporary assistance mtgs.	1,342.0	1,554.5	(711.7)	842.8
General temporary assistance	1,141.8	1,343.7	29.6	1,373.3
General temporary assistance (IDDA)	111.4	128.4		128.4
Consultants	2,853.9	3,207.9	(861.3)	2,346.6
Consultants (IDDA)	1,240.1	1,379.5		1,379.5
Consultants of 2nd IDDA				0.0
Overtime and night differential	380.9	445.9	75.3	521.2
Ad hoc expert group mtgs.	1,359.7	1,658.0	(838.3)	819.7
Ad hoc expert group mtgs. (IDDA)	518.7	630.3		630.3
Short term advisory serv. (IDDA)	1,996.5	2,410.0		2,410.0
Joint language training	471.5	582.2	(65.2)	497.0
Full time language teachers	900.7	1,077.9	(267.9)	810.0
Common staff costs	30,031.9	33,314.3	356.7	33,671.0
Career development training	467.1	527.4	11.1	538.5
Travel of participants in meetings	170.9	202.5		202.5
Other official travel of staff	2,697.2	3,195.1	(311.9)	2,883.2
Travel reg. & interreg. advisers	309.1	387.8	(80.6)	287.2
Staff travel (IDDA)	530.9	641.6		641.6
Staff travel of 2nd IDDA				0.0
External translation & interpr.	205.6	241.4	(66.1)	175.3
External printing and binding	155.1	189.9	(130.7)	59.2
Public information services	97.9	119.3	(22.8)	96.5
Data base acquisit. & rental	741.0	892.9	(892.9)	0.0
Other specialized services	41.5	48.5		48.5
External audit	233.1	263.7	40.7	304.4
R. & M. of premises	11,483.3	13,648.8	(1,547.1)	12,101.7
Utilities	3,787.8	4,520.4	(1,065.4)	3,455.0
R. & M. furniture and equipment	2,852.0	3,252.6	3,666.0	6,918.6
Communications	59.0	65.0	4,797.4	4,862.4
Hospitality	64.0	75.4		75.4
Miscellaneous services	305.6	355.5	(24.5)	331.0
Miscellaneous services (IDDA)	369.0	445.4		445.4
Supplies and materials	1,466.8	1,633.0	2,453.5	4,086.5
Public information supplies	45.2	54.1	(8.9)	45.2
Acqui. furniture and equipment	1,400.0	1,689.1	(261.0)	1,428.1
Public information equipment	5.7	7.0		7.0
Improvements to premises	296.0	296.0		296.0
Technical co-operation	9,404.1	10,937.7		10,937.7
Joint printing and reproduction	1,695.2	2,032.4	(185.5)	1,846.9
Joint medical services	940.4	1,115.7	(5.8)	1,109.9
Joint library services	1,508.8	1,716.8	(160.5)	1,556.3
Joint computer services	450.3	459.4	572.4	1,031.8
Joint meetings planning and serv.	381.4	458.0	(7.8)	450.2
Joint interpretation services	1,754.0	2,047.1	(524.3)	1,522.8
Joint security and safety	2,315.7	2,623.6	(8.5)	2,615.1
Joint communications	5,323.0	6,226.2	(5,348.8)	877.4
Joint act.prov.by UN bodies	574.5	574.5	185.2	759.7
TOTAL GROSS REQUIREMENTS	189,481.5	209,812.5	(2,713.7)	207,098.8
OTHER INCOME	23,657.0	27,911.9	(2,829.7)	25,082.2
INCOME FROM SALES PUBLICATIONS	106.4	106.4	116.0	222.4
TOTAL INCOME	23,763.4	28,018.3	(2,713.7)	25,304.6
NET REQUIREMENTS	156,718.1	181,794.2	(0.0)	181,794.2

a) At exchange rate for 1990 at US$ 1= AS 11.43
and for 1991 at US$ 1= AS 10.40